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NASHVILLE, TENNESSEE

T.R.A. DOCKET ROOM

IN RE)	
)	
UNITED CITIES GAS COMPANY,)	
a Division of ATMOS ENERGY)	Consolidated Docket Nos 01-00704 and
CORPORATION INCENTIVE)	02-00850
PLAN (IPA) AUDIT	(
)	
UNITED CITIES GAS COMPANY,)	
a Division of ATMOS ENERGY)	
CORPORATION, PETITION TO)	
AMEND THE PERFORMANCE)	
BASED RATEMAKING)	
MECHANISM RIDER)	


**SUPPLEMENTAL RESPONSES OF ATMOS ENERGY CORPORATION TO THE
ATTORNEY GENERAL'S INTERROGATORIES AND REQUESTS TO PRODUCE**

At the May 10, 2004 hearing in this matter, the hearing officer ordered Atmos Energy Corporation ("Atmos" or "the Company") to provide a response in writing to the Consumer Advocate and Protection Division ("CAPD") by close of business May 11, 2004 which describes the standard which Atmos contends the Authority should apply to determine if the Company's and Staff's joint Motion to Consolidate and to Approve Settlement Agreement should be granted. This filing constitutes the Company's compliance with the hearing officer's order.

It is the Company's position that the standard that should be applied to the new tariff and refunds to be implemented under the terms of the settlement agreement is the just and reasonable standard articulated by Tenn. Code Ann §§ 65-4-117, 65-5-201 and 65-5-203. The Company has been unable to find any statute, case or order which articulates a separate general standard to be applied to settlement agreements presented to the Authority for approval.

Respectfully submitted,

BAKER, DONELSON, BEARMAN
CALDWELL, & BERKOWITZ, P.C.

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via U.S. Mail, postage prepaid, upon the following this the 14th day of May, 2004:

Russell T. Perkins
Timothy C. Phillips
Shilina B. Chatterjee
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